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BASED ON

### Fringe Benefit and Payroll Tax Rate Summary

**Group Insurance**  
**Retirement**  
**Terminal Leave**

**Unemployment Insurance**  
**Universal Health Insurance**  
**Medicare Tax**

	General Employee	Uniformed Employee
	23.06%	23.18%
	8.67%	16.51%
	1.53%	0.93%
	<b>33.25%</b>	<b>40.62%</b>
	0.40%	0.40%
	0.13%	0.13%
	1.38%	1.38%
	<b>1.91%</b>	<b>1.91%</b>

Rates represent both the "6B" rate mandated by M.G.L. C.29, s.6B and applicable to federal grants, federally funded contracts, and claims for federal reimbursements; and the "5D" rate mandated by M.G.L. C.29, s.5D and applicable to non-budgetary accounts and budgetary funds. See Executive Office of Administration and Finance Administrative Bulletin A&F5, dated May 1, 2008, entitled, *Fringe Benefits, Payroll Taxes and Indirect Costs*.

Group Insurance, Retirement and Terminal Leave rates apply only to regular employees and are assessed against object codes A01, A07, A09 and AA1 to determine these fringe benefit costs.

Unemployment Insurance, Universal Health Insurance and Medicare Tax rates apply to regular and contract employees and are assessed to all AA and CC object codes with the exception of A75, A90, CC5, C33, C75, C90, and C98. These rates will be used to assess costs on all account types.

The General Employee rates are applicable to all contract employees and regular employees other

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## **Proposed**

COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF THE STATE COMPTROLLER

### **PROPOSED FY2012 FRINGE BENEFIT RATE IN FY2010 ACTUAL COSTS FOR ROLL FORWARD**

#### **FY**

Salaries Subject  
to Assessment

A01, A07, A09, AA1

A01, A07, A09, AA1

A01, A07, A09, AA1

Applicable to Regular and Uniformed Employees

AA & CC\*

AA & CC\*

AA & CC\*

Applicable to Regular, Uniformed, and Contract Employees

\*Exceptions noted below

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than uniformed employees.

The Uniformed Employee rates are applicable only to judges, the uniformed employees of Sheriffs departments, POL, DOC, ENV, prosecutors in the District Attorneys Offices, state firefighters (DCR), parole officers (PAR), investigators of DOR and the alcholic beverage commission investigators of TRE, and other employees under Retirement Groups 3 and 4.

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